

EXHIBIT**K**

Shriners Hospitals for children

Managing Attorney
Jay Fleisher

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September 7, 2000

Morris Goldings, Esquire
Mahoney, Hawkes & Goldings, LLP
The Heritage on the Garden
75 Park Plaza
Boston, Massachusetts 02116

Re: United States of America, ex rel. Laurence Saklad v. Henry R. Lewis
and Vantage Travel Service, Inc.
(Our File Ref. - HQ.V.001)

Dear Mr. Goldings:

Our Department represents Shriners Hospitals for Children, which has an agreement with Vantage Financial Services, Inc., for fundraising and consulting services. The Imperial Council, A.A.O.N.M.S., has Shriners Hospitals for Children as its official philanthropy and also has an agreement with Vantage for fundraising.

I have obtained copies of the various complaints that have been filed in the above-referenced matter, and your office was kind enough to provide me with a copy of the answer that had been filed on behalf of Vantage. I am also aware of the third-party claims that have been filed on behalf of Vantage against its own non-profit clients, apparently to recover from those clients funds equal in amount to any judgment which may be rendered against Vantage in the primary lawsuit.

Our Boards of Directors and Trustees have been advised of these third-party lawsuits at our most recent Board meetings in June.

At these Board meetings, Mr. Larry Lyon happened to be outside of the meeting room waiting to speak with several of our Board members. I mentioned to Mr. Lyon the existence of the third-party litigation and, without my prompting or request, Mr. Lyon assured me that no such third-party litigation would be brought against The Imperial Council or Shriners Hospitals for Children, advising that he would be happy for his company to execute releases to alleviate any concerns.

SHC 00948

✓ 9-28-00 Thurs
FILE COPY

Morris Goldings, Esquire

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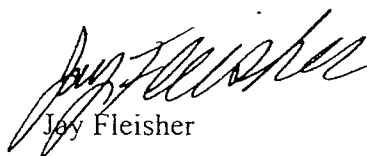
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As no releases of The Imperial Council and Shriners Hospitals for Children in connection with the above-referenced lawsuit have been forthcoming, I would appreciate your finalizing same and forwarding them to me for our files, so that our charity and fraternity need not be concerned with becoming embroiled in this litigation as possible third parties.

Thank you for your anticipated assistance.

With kindest regards, I remain

Sincerely,

A handwritten signature in black ink, appearing to read "Joy Fleisher", written in a cursive style.

Joy Fleisher

JF/vlh

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Sincerely,

Jay Fleisher

JF/vlh

cc: Lawrence C. Lyon, Vantage, Senior Vice President

bcc: Robert N. Turnipseed, Chairman of the Board of Directors
John D. VerMaas, President and Chairman, Board of Trustees
M. Burton Oien, Chairman, EWG Committee
Terrance E. McGuire, Vice Chairman, EWG Committee

Gene Bracewell, Major Donor Relations

→ Lewis K. Molnar, Executive Vice President, Shriners Hospitals

Theodore Corsones, General Counsel

Willard E. Fawcett, Controller

Paul Gramblin, Director of Giving, Office of Development

Charles G. Cumpston, Jr., EVP, Shrine of AA

SHC 00950